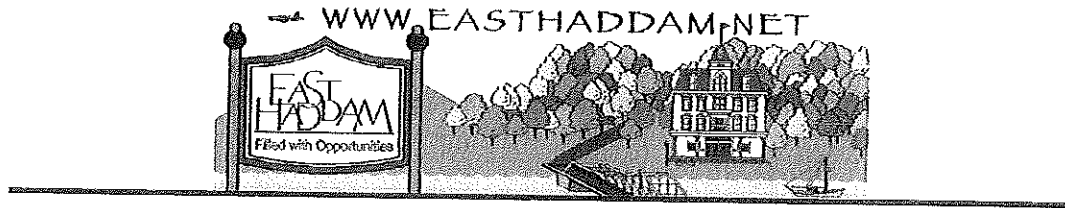


East Haddam Economic Development Commission

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Written Testimony of Melissa H. Ziobron,
East Haddam Economic Development Coordinator

Presented to the Planning and Development Committee
Wednesday - February 18, 2009
11:00 a.m. Room 2A LOB

Regarding SUPPORT for Proposed Bill No. 5553
An Act Concerning Appeals to the Local Board of Assessment Appeals

Good Morning The Hon. Coleman, Co-Chairman, The Hon. Sharkey Co-Chairman, The Hon. Harris, Vice-Chairman, The Hon. Drew, Vice-Chairman, The Hon. Fasano, Ranking Member, The Hon. Aman, Ranking Member, and distinguished Committee members; thank you for the opportunity to provide testimony in support of Proposed Bill No. 5553 this morning.

My name is Melissa H. Ziobron and I am the part-time Economic Development Coordinator for the Town of East Haddam. While most of you here may recognize my hometown for things like The Goodspeed Opera House or our prized State Parks, we also are proud of the many small businesses and their owners, that make East Haddam their home. I would like to bring to your attention an issue impacting those commercial and industrial property owners, their relationship with their municipality, and the cost of doing business in our State.

In 2008, East Haddam underwent a property revaluation and numerous businesses had questions regarding their new assessments. At least half of our top ten taxpayers attempted to appeal their assessments. However, those businesses were not granted an appeal hearing at the local level; because under Connecticut Statute Chapter 203 Section 12-111, local boards of assessment appeals "may elect not to conduct an appeal hearing for any commercial, industrial, utility or apartment property with an assessed value

greater than five hundred thousand dollars." In a letter from the East Haddam Board of Assessment Appeals, the only option provided for these businesses was to "appeal to Superior Court for relief." Unfortunately, by the time I was contacted by these business owners, the decision had already been made by our local Board of Assessment Appeals not to hear their cases.

The expenses related to a Superior Court appeal are much too great for most small businesses to consider and worse, leaves them without the opportunity to be heard within the very town they do business in. Several businesses turned to our East Haddam Economic Development Commission for any help we could provide. Upon discussion, the East Haddam Economic Development Commission agreed that these are some of our most important businesses in our small town and it does not seem right that the state statutes allow that they be treated in this manner. We feel that the \$500,000 threshold is too low to negate handling this through the local tax appeal process. Perhaps when this statute was last reviewed, the complexity of businesses at the \$500,000 assessment was appropriate to remove it from the local level of appeal. As you know, times have changed, assessed values have risen and this level is now applicable to many small businesses throughout the State. It is imperative that our businesses be treated as any other taxpayer would and have the opportunity to present their appeal to the town officials who have been elected to do just that.

Let me be clear of our intent with Proposed Bill 5553...we believe that small business owners, most of whom, in our case; live in East Haddam, should have the same rights as other taxpayers. They should have the ability to make their appeal to their local Board of Assessment Appeals and not be forced to do so in the Superior Court with the added expense of legal representation, when their business assessed property value is \$500,000.

It is imperative, especially in these economic times that we support local small business owners and give them any and all avenues to be successful. A simple way to accomplish this is to give them the due process they deserve...raise the threshold which would allow more appeals to be heard at the local level.

Thank you for your time and I would be happy to answer any questions that you may have.